

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. PCB FTC 15-05 (2015)

Amendment No.

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	—	(Y/N)
ADOPTED AS AMENDED	—	(Y/N)
ADOPTED W/O OBJECTION	—	(Y/N)
FAILED TO ADOPT	—	(Y/N)
WITHDRAWN	—	(Y/N)
OTHER	—	

1 Committee/Subcommittee hearing bill: Finance & Tax Committee
2 Representative Gaetz offered the following:

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4 **Amendment (with title amendment)**

5 Remove lines 425-446 and insert:

6 Section 13. Paragraph (e) of subsection (1) of section
7 206.9825, Florida Statutes, is amended to read:

8 206.9825 Aviation fuel tax.—

9 (1)(a) Except as otherwise provided in this part, an
10 excise tax of 6.9 cents per gallon of aviation fuel is imposed
11 upon every gallon of aviation fuel sold in this state, or
12 brought into this state for use, upon which such tax has not
13 been paid or the payment thereof has not been lawfully assumed
14 by some person handling the same in this state. Fuel taxed
15 pursuant to this part shall not be subject to the taxes imposed
16 by ss. 206.41(1)(d), (e), and (f) and 206.87(1)(b), (c), and
17 (d).

PCB FTC 15-05 a14

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Amendment No.

18 (e)1. Sales of aviation fuel to and for exclusive use for
19 flight training through a school of aeronautics or college of
20 aviation by a college based in this state that is a tax exempt
21 organization under s.501(c)(3) of the Internal Revenue Code or
22 any university based in this state shall be exempt from tax
23 under part III of this chapter if the college or university:

24 a. Is accredited by or has applied for accreditation by the
25 Aviation Accreditation Board International, and

26 b. Offers a graduate program in aeronautical or aerospace
27 engineering or offers flight training through a school of
28 aeronautics or college of aviation.

29 2. Any licensed wholesaler or terminal supplier that sells
30 aviation fuel to a college or university qualified under this
31 paragraph, and that does not collect aviation fuel tax from the
32 college or university on such sale, may receive an ultimate
33 vendor credit for the 6.9-cents excise tax previously paid on
34 the aviation fuel delivered to such university.

35 3. If the college or university qualified under this
36 paragraph purchases fuel from a retail supplier, including a
37 fixed-base operator, and pays excise tax on the purchase of such
38 fuel, then the college or university may apply for a refund of
39 aviation fuel tax paid.

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42 **T I T L E A M E N D M E N T**

43 Remove lines 36-37 and insert:

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44 providing applicability; amending s. 206.9825, F.S.; providing
45 an exemption for aviation fuel taxes purchased by
46

PCB FTC 15-05 a14

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